

A Publication of  
the Massachusetts  
Department of Revenue's  
Division of Local Services

# City & Town

Supporting a Commonwealth of Communities

Mark E. Nunnally, Commissioner • Sean R. Cronin, Senior Deputy Commissioner of Local Services



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DIVISION OF LOCAL SERVICES  
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## The Commonwealth is Open for Business

**Kristen Lepore - Secretary of the Executive Office for Administration and Finance**

On October 19th, Governor Charlie Baker outlined the Baker-Polito Administration's Real Estate Asset Leveraging (REAL) Strategy. The approach outlined by the Governor focuses on developing unused or underutilized Commonwealth properties to spur economic development, generate affordable housing, and create various other opportunities while reducing government expenses and increasing revenue without raising taxes.

The Governor's Office and the Executive Office for Administration and Finance will spearhead an intergovernmental working group to evaluate proposals, develop ideas and ensure efficiency and timeliness. Key landholding agencies like DCAMM (15,000 properties), MBTA (4,000 properties), and MassDOT (1,700 properties) will serve as one-stop shops to better manage the Commonwealth's real estate assets. The first wave of opportunities included 42 properties from across the state with additional properties being added as available. A private consultant will assist the Commonwealth in developing the next wave of parcels and partnerships in order to build a pipeline of projects. The announcement also calls for an overall focus on more effectively managing the thousands of leases on state lands and for rejuvenating the Asset Management Board to work with the private sector on long-term leases.

At the event, Governor Baker said, "As the Commonwealth's largest property owners, state government has an opportunity to leverage underutilized real estate to build housing and conserve open space while driving economic growth and stronger communities across

Massachusetts. We are excited to invite the private sector and community partners to participate in this process and look forward to unleashing their creativity and innovation to better use public land for the good of the Commonwealth."

A crowd of several hundred interested parties gathered for the event, dubbed "Open for Business," and had the opportunity to review all 42 near-term opportunities for public-private partnerships across state agencies and authorities. On hand for the presentation was Governor Charlie Baker, Secretary of Administration and Finance Kristen Lepore, Secretary of Energy and Environmental Affairs Matt Beaton, Secretary of Housing and Economic Development Jay Ash, Secretary of Transportation Stephanie Pollack, and representatives from DCAMM, the MBTA, MassDevelopment, and Massport.

For more information, [check out the Real Estate Asset Leveraging Strategy website](#).

## By the Numbers

*City & Town* will provide updates on the progress of the tax rate and certification season in each edition through the rest of the calendar year. In addition to these helpful statistics, we're also pleased to announce that for the first time you can now follow the tax rate setting process in real time. Thanks to our Municipal Databank staff, this public information is available 24/7 by clicking [here](#).

Preliminary Certifications: 72 Communities Approved

Final Certification: 54 Communities (of 117 Total in Certification Year)

LA4/ New Growth: 220 Approved (244 Submitted)

Tax Rates: 56 Approved

Balance Sheets: 207 Approved

Aggregate Free Cash Approved Total: \$777,407,847

## Thank You, Gary Blau

**Division of Local Services**

At the end of October, Gary Blau retired from his position as an attorney with the Division of Local Services. All those who had the opportunity to work with him know of both his legal acumen and his friendly, professional demeanor.

For 28 years, Gary served the Commonwealth with unmatched professionalism, keen insight and profuse knowledge of municipal finance law. After graduating from Boston College Law School in 1974, his career began with eight years of service in the City of Newton as Assistant City Solicitor. He then joined DLS where he focused on personal property tax issues including the corporations list, centralized valuations of taxable pipelines and telephone lines, and property assessment of power plants and solar arrays and related exemptions. During his time at DLS, Gary also acted as the resident expert on labor law issues.

The entire staff of the Division of Local Services wishes Gary all the best as he enters retirement. While he will be greatly missed as an attorney, we know that he now has more time to focus his keen eye and immense talent on his other passion, photography. Thank you for your service, Gary!

## Ask DLS

This month's *Ask DLS* updates the information in frequently asked questions published in *City & Town* on [August 1st, 2013](#) and [October 3rd, 2013](#) about application and appeal procedures under the classified forest, farm and recreational statutes to reflect changes in the law since then. For more information, see other previously issued frequently asked questions about classified lands in the [September 5th, 2013](#) and [November 7th, 2013](#) issues of *City & Town*. Please let us know if you have other areas of interest or send a question to [cityandtown@dor.state.ma.us](mailto:cityandtown@dor.state.ma.us). We would like to hear from you.

### **1.) What is the procedure and deadline for applying for classification of forest land for local tax purposes under [G.L. c. 61](#)?**

The application process begins more than a year before the start of the fiscal year for which taxation as classified forest land under [G.L. c. 61](#) is sought. However, once approved, classification of the land continues for a full, ten-year period.

A.) The landowner must file an application, including a forest management plan, with the State Forester (within the Department of Conservation and Recreation) on or before June 30th of the year before the beginning of the fiscal year for which classification is sought. [G.L. c. 61, sec. 2](#). The application must comply with all rules and regulations established by the State Forester.

*For example, a landowner seeking classification of the land for the ten years starting in Fiscal Year 2016, which begins on July 1st, 2015, must submit an application to the State Forester on or before June 30th, 2014.*

B.) If the land qualifies for forest land classification, the State Forester will certify it and return the approved application certification and the forest management plan to the landowner. [G.L. c. 61, sec. 2.](#)

C.) The landowner then must complete [Form CL-1, Application for Forest - Agricultural or Horticultural - Recreational Land Classification](#), and submit it, along with the State Forester's certificate and approved management plan, to the local board of assessors on or before October 1st of the year before the fiscal year in which taxation as classified forest land is to begin. [G.L. c. 61, sec. 2.](#) If the application is timely and in order, the assessors must value and tax the land based on its forestry use as of the next January 1st assessment date for the following fiscal year.

*For example, a landowner applying for classification of the land for the ten years starting in Fiscal Year 2016, which begins on July 1st, 2015, must submit [Form CL-1](#) with the State Forester's certificate and approved management plan, to the assessors on or before October 1st, 2014. If timely and in order, the land will be classified as of January 1st, 2015, the assessment date for Fiscal Year 2016.*

D.) If the land is being classified by the applicant for the first time, the assessors must also record a statement at the Registry of Deeds that includes the name of the landowner and a description of the land ([Form CL-3, Classified Forest - Agricultural or Horticultural - Recreational Land Tax Lien](#)). The statement constitutes a lien on the land for all taxes due under [G.L. c. 61](#). The landowner must pay all applicable recording fees. [G.L. c. 61, sec. 2.](#)

E.) The certified management plan and forest land classification are effective for ten years without further action. Unless the State Forester decertifies the land for noncompliance, classified status expires on December 31st of the 10th year. In order to continue to have the land classified and taxed under [G.L. c. 61](#), the landowner must have applied to the State Forester for recertification with an updated forest management plan and submitted [Form CL-1](#) with the recertified plan by the deadlines explained above. Otherwise the land must be removed from [G.L. c. 61](#) classification upon expiration of the certification and taxed thereafter at fair cash value under [G.L. c. 59](#).

*For example, the certification for land classified as of January 1st, 2015 for the ten years beginning in fiscal year 2016 expires on December 31st, 2024. The land will be assessed at fair cash value as of January 1st, 2025 for fiscal year 2026 unless the landowner applies to the State Forester for recertification on or before June 30th, 2024 and if obtained, applies to the assessors for classification on or before October 1st, 2024.*

**2.) What is the procedure and deadline for applying for classification of agricultural or horticultural land for local tax**

## **purposes under [G.L. c. 61A](#)? Recreational land under [G.L. c. 61B](#)?**

Application for taxation of land as classified agricultural or horticultural land under [G.L. c. 61A](#) or classified recreational land under [G.L. c. 61B](#) must be made annually. The landowner must complete [Form CL-1, Application for Forest - Agricultural or Horticultural - Recreational Land Classification](#) and should submit it to the assessors on or before October 1 of the year before the beginning of the fiscal year for which classification is sought. [G.L. c. 61A, sec. 6](#); [G.L. c. 61B, sec. 3](#). Upon approval, the assessors will value and tax the land based on its farm or recreational use as of the next January 1st assessment date for the following fiscal year. If the land is being classified by the applicant for the first time, the assessors must also record a statement at the Registry of Deeds that includes the name of the landowner and a description of the land ([Form CL-3, Classified Forest - Agricultural or Horticultural - Recreational Land Tax Lien](#)). The statement constitutes a lien on the land for all taxes due under [G.L. c. 61A](#) or [c. 61B](#). The landowner must pay all applicable recording fees. [G.L. c. 61A, sec. 9](#); [G.L. c. 61B, sec. 6](#).

*For example, a landowner applying for classification of the land for Fiscal Year 2016, which begins on July 1st, 2015, should submit [Form CL-1](#) to the assessors on or before October 1st, 2014 in order to receive a Fiscal Year 2016 tax bill based on the reduced current use valuation of the land.*

However, a landowner who misses the October 1st deadline has up to 30 days after the actual tax bills are mailed for the fiscal year to file the application. The application deadline is extended until that time in a revaluation year. [G.L. c. 61A, sec. 8](#); [G.L. c. 61B, sec. 5](#). Because all boards of assessors must review their valuations and consider interim year adjustments in the years between triennial certification years, every year is a revaluation year for purposes of the statutory deadline extension.

*For example, in a community that mails its fiscal year 2016 tax bills on December 31st, 2015, a landowner applying for classification of the land for that year may submit [Form CL-1](#) to the assessors on or before January 30th, 2016.*

### **3.) What happens if a landowner obtains timely certification of a forest management plan from the State Forester but does not file [Form CL-1](#) with the assessors by October 1st? Can that deadline be extended in a revaluation year?**

No. The extended application deadline for revaluation years is not available to applicants for classified forest land under [G.L. c. 61](#). However, a landowner who misses the October 1st deadline can apply on or before the following October 1st and obtain the preferential taxation of the land for the remaining nine years of the certification period.



**4.) What is the procedure to appeal the denial of an application for classification of land as forest, farm or recreational land under [Chapters 61](#), [61A](#) or [61B](#)?**

A.) Forest Land ([Chapter 61](#)) - If the State Forester determines land qualifies for classification as forest land, the landowner submits the State Forester's certificate and approved forest management plan for the land to the assessors with an application for classification on or before October 1st. If the assessors believe that any land included within the State Forester's certification and approved management plan does not qualify for classification under [G.L. c. 61](#) (or if previously classified land is not being managed under the approved management plan or is being used in a manner incompatible with forest production), they may appeal in writing to the State Forester by December 1st and request denial of the application for classification (or removal of the land from classification). The assessors must send the appeal and a copy to the landowner by certified mail.

The State Forester must notify the assessors and landowner of the decision on the appeal by March 1st of the following year. The assessors or landowner may appeal that decision by notifying the State Forester by April 15th. The State Forester must then convene a three-person, regional panel to hear the appeal by May 15th. Notice of the panel's decision must be given to the assessors and landowner within ten days after the hearing ends. Within 45 days of notice of the panel's decision, the assessors or landowner may appeal to the Appellate Tax Board or Superior Court. The State Forester may also initiate the removal of land from classification upon knowledge that the land is not being managed according to the approved forest management plan or does not otherwise qualify for classification. The same procedures and deadlines apply to that removal procedure. [G.L. c. 61, sec. 2.](#)

B.) Farm Land ([Chapter 61A](#)) - The assessors have three months to act on a timely filed application to determine whether the land qualifies for classification as agricultural or horticultural land under [G.L. c. 61A](#). If the assessors do not act within that time, the application is *deemed allowed*. The assessors must send a written notice of the allowance or disallowance of the application within ten days of the action. The notice, [Form CL-2, Notice of Action on Application for Forest-Agricultural or Horticultural-Recreational Land Classification](#), sets forth the reasons for any disallowance and explains the landowner's appeal rights. It must be sent by certified mail. [G.L. c. 61A, sec. 9.](#)

A landowner denied classification of all or part of the land may apply to the assessors for a modification of their action on the application for classification. The landowner must apply for the modification within 30 days of the notice of denial. [Form CL-7, Application to Modify a Decision/Abate a Tax, Classified Forest, Agricultural-Horticultural-Recreational Land](#). If the assessors refuse to modify their determination,

or they do not act on the application, the landowner may appeal to the Appellate Tax Board within 30 days of the date of notice of the assessors' decision, or within three months of the date of the application for modification, whichever is later. [G.L. c. 61A, sec. 19](#).

C.) **Recreational Land** ([Chapter 61B](#)) - The assessors have three months to act on a timely filed application to determine whether the land qualifies for classification as recreational land [G.L. c. 61B](#). If the assessors do not act within that time, the application is *deemed disallowed*. The assessors must send a written notice of the allowance or disallowance of the application within ten days of the action. The notice, [Form CL-2, Notice of Action on Application for Forest-Agricultural or Horticultural-Recreational Land Classification](#), sets forth the reasons for any disallowance and explains the landowner's appeal rights. It must be sent by certified mail. [G.L. c. 61B, sec. 6](#).

A landowner denied classification of all or part of the land may apply to the assessors for a modification of their action on the application for classification. The landowner must apply for the modification within 30 days of the notice of denial. [Form CL-7, Application to Modify a Decision/Abate a Tax, Classified Forest, Agricultural-Horticultural-Recreational Land](#). If the assessors refuse to modify their determination, or they do not act on the application, the landowner may appeal to the Appellate Tax Board within 30 days of the date of notice of the assessors' decision, [Form CL-8, Notice of Action on Application to Modify a Decision or Abate a Tax, Classified Forest, Agricultural - Horticultural - Recreational Land](#), or within three months of the date of the application for modification, whichever is later. [G.L. c. 61B, sec. 14](#).

**5.) What is the procedure to contest the assessment of a property, roll-back or conveyance tax assessed to a landowner whose property is classified under [Chapters 61](#), [61A](#) or [61B](#)?**

A landowner aggrieved by the assessment of a tax on land classified under [G.L. c. 61, c. 61A or c. 61B](#) may apply for abatement of the tax to the assessors within 30 days of notice of the assessment. [Form CL-7, Application to Modify a Decision/Abate a Tax, Classified Forest, Agricultural-Horticultural-Recreational Land](#). If the landowner disagrees with the assessors' decision, or the assessors do not act on the application, the landowner may appeal to the Appellate Tax Board within 30 days of the date of notice of the assessors' decision, [Form CL-8, Notice of Action on Application to Modify a Decision or Abate a Tax, Classified Forest, Agricultural-Horticultural - Recreational Land](#), or within three months of the date of the application for abatement, whichever is later. If the appeal relates to the annual property tax on the classified land, the tax must be paid for the Appellate Tax Board to hear the appeal. [G.L. c. 61, sec. 3; G.L. c. 61A, sec. 19; G.L. c. 61B, sec. 14](#).

# New BOA Director Handy in Accounting

**Bob Bliss - DLS Regional Manager and Director of Strategic Planning**

Born and raised in Gardner, Mary Jane Handy is the first Director of Accounts for the Bureau of Accounts (BOA) to call Central Massachusetts home. Born in raised in Gardner, Handy - or MJ as she prefers - is also the first certified public accountant (CPA) to hold the position in many years.

Appointed a month ago, MJ has received a quick immersion in BOA at a time when the bureau is shifting into high gear to set tax rates with a staff that is smaller than it was a year ago. Seven BOA staff took the recently concluded Early Retirement Incentive Program; three of those retirees have returned as temporary appointments to help BOA this fall.

"The dedication of existing staff with the support of the retirees we were allowed to bring back has kept the momentum going" in this year's tax-rate setting season, Handy said. "Without that staff we would not be in the position we are in right now. Our whole focus has been to serve cities and towns so they won't see the impact" of the overall staff reduction, she said.

Handy's accounting credentials are extensive. A native of Gardner and a graduate of its high school, Handy earned an undergraduate degree from North Adams State College, an MBA from Nichols College in Dudley, and then her CPA license. She has put those credentials to work in both the private and public sectors. In the private sector, she held posts in Central Massachusetts companies such as Helix Process Systems of Westborough, American Optical Corp. of Southbridge, Heald Machine Division of Cincinnati Milacron in Worcester, and Kinefac Corp. of Worcester.

In the public sector, she served as Chief Accountant for the City of Worcester from 1995 to 1997; Business Manager for Pathfinder Regional Vocational Technical High School in Palmer from 2000 to 2008; and, from 2008 until early October of this year, as Business Manager for the Athol-Royalston Regional School District in Athol. She also has municipal audit management experience with Melanson Heath & Co. in Greenfield, from 1997 to 2000.

Handy sees her background and credentials as important for public sector accounting and finance stakeholders in cities and towns. "You are speaking the same language and understand the issues that come up and meet them with constructive suggestions well-grounded in municipal finance and accounting," she said.

Handy knows that a tsunami of tax rate settings will soon engulf BOA



staff, and at that point, she expects that the planning that has been done will serve the bureau well. "We have had to think differently," she said. While over 200 balance sheets have already been approved, the process may take longer once the flow of tax rates needing review and approval increases and staff prioritize the setting of tax rates, she noted.

Handy expects fairly shortly to establish her principal office in the DLS Worcester Office at 67 Millbrook St., while maintaining an office presence in DLS Boston office at 100 Cambridge St. Her Worcester office will permit a shorter commute to her home in Ashburnham, where she resides with her husband of 23 years, Walter Handy. The couple has two adult children.

She is enjoying dealing with "the diversity of issues that come up every day. I want to take my background and my knowledge in problem solving" to address those issues, she said.

## **November Municipal Calendar**

<b>November 1</b>	<b>Taxpayer</b>	<b>Semi-Annual Tax Bill - Deadline for First Payment</b>  According to MGL Ch. 59, Sec. 57, this is the deadline for receipt of the first half semi-annual tax bills or the optional preliminary tax bills without interest, unless bills were mailed after October 1st, in which case they are due 30 days after mailing.
<b>November 1</b>	<b>Taxpayer</b>	<b>Semi-Annual Tax Bills - Application Deadline for Property Tax Abatement</b>  According to M.G.L. Ch. 59, Sec. 59, applications for abatements are due on the same date as the first actual tax installment for the year.
<b>November 1</b>	<b>Taxpayer</b>	<b>Quarterly Tax Bills Deadline for Paying 2nd Quarterly Tax Bill Without Interest</b>

<b>November 1</b>	<b>Treasurer</b>	<b>Deadline for Payment of First Half of County Tax</b>
<b>November 15</b>	<b>DESE</b>	<b>Notify Communities/Districts of Any Prior Year School Spending Deficiencies</b>  By this date, or within 30 days of a complete End of Year Report (see September 30th), DESE notifies communities/districts in writing of any additional school spending requirements.
<b>November 30</b>	<b>Selectmen/Mayor</b>	<b>Review Budgets Submitted by Department Heads</b>  This date will vary depending on dates of town meeting.
<b>Final Day of Each Month</b>	<b>State Treasurer</b>	<b>Notification of monthly local aid distribution.</b>  Click <a href="http://www.mass.gov/treasury/cash-management">www.mass.gov/treasury/cash-management</a> to view distribution breakdown.

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